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# PRESS RELEASE

**December 12, 2005**

## **OHIO MAN PLEADS GUILTY IN KODAK CASE**

**RE: UNITED STATES v. DALE H. DURLEY**

Acting United States Attorney Kathleen M. Mehlretter announced today that Dale H. Durley, age 68, of 6056 Willingford Lane, Columbus, Ohio, has pleaded guilty in front of United States District Court Judge David G. Larimer to a one-count felony information charging conspiracy to commit mail fraud, in violation of 18 U.S.C. §371, which carries a maximum sentence of 5 years imprisonment and/or \$250,000 fine.

Assistant U.S. Attorney Richard A. Resnick, who is handling the case, stated that Durley was the owner of American Tax Associates, Inc. and Durley & Durley, LLC, two companies which were located in the State of Ohio. In or about 2001 through February 2005, Durley's companies were hired by Eastman Kodak Company to provide various appraisal and tax review and preparation services. Mark Camarata was the Kodak employee responsible for hiring Durley's companies on behalf of Kodak. Many of Durley's contracts with Kodak were flat fee or hourly fee contracts. Some contracts, however, were percentage based contracts; that is that Durley would receive a percentage of any tax savings Kodak received from services provided by Durley.

Beginning in 2001, and continuing to in February 2005, Durley paid Camarata a portion of the fee he received from Kodak in return for Camarata continuing to provide Durley with work from Kodak. To conceal the nature of the payments he made to Camarata, Durley would receive a false invoice from Camarata's business, Strategic Asset Management, Inc. d/b/a Eastern Business Services and provide payment to this company. In total, Durley paid Camarata the amount of \$543,581.

The conviction was the culmination of an joint investigation on the part of the Federal Bureau of Investigation, under the direction of Peter Ahearn, the United States Postal Inspection Service, under the direction of William E. Kezer, and the Internal Revenue Service under the direction of Special Agent in Charge Anne Marie Coons, Criminal Investigation Division.